

and the books, when received, must be examined by the invoices, and deposited in their respective places. When an application is received from a municipal or school corporation, with a list of the books desired, or request that books to a certain amount be selected for them, the books desired or selected are marked on the margin of the printed general catalogue, one copy of which is used and retained in the department for each library; on the outside of this catalogue are entered—the name of the municipal corporation, the number of the library, the amount of the local appropriation and government apportionment, the value of the selection made by the local authorities, together with such other entries as may be required, such as the address of the party to whom the library is to be sent, dates and numbers of letters, relating to the library, etc. After having been examined by the Deputy Superintendent, and such additions made to the selection of books, as will cover the amount of the library desired, the books are selected, checked, and packed in boxes, together with the necessary quantity of labels and wrapping paper for covers for the books sent. From this checked catalogue, the invoice is made out, and sent to the corporation for whom the library is intended, together with the shipper's or carrier's receipt for the boxes delivered. Under the system adopted in the Depositories, the person making a purchase attests the record of the transaction by his signature, so that vouchers are kept for receipts as well as for payments, and this has been the practice of the Department since 1851. The Cashier gives his receipt for all moneys daily paid over to him, and he deposits the cash in the bank to the credit of the Province.

The pecuniary advantage of this system of libraries to the country may be conceived, when it is considered not only how great a variety of useful books are introduced, and made accessible to all parts of the Province, which were never before brought into the country, but that these books have been purchased on most favourable terms, and are so supplied, and that the entire expense of management, including transportation, packing, printing, fuel, salaries, insurance, and all contingencies, has not exceeded twenty per cent. on the sums paid for the books and apparatus.

4. *Educational Museum and Library*.—The collection and arrangement of specimens of painting, statuary, engravings, photographs, and other objects of art, and of school apparatus for public exhibition, is an important feature of the operations of the Department for some years past, and with results now of great value. The formation of a library, in which special attention is devoted to works on Education, Educational Reports from various parts of the world, Educational Text-books, Parliamentary Records, and original works bearing on the history of the British North American Provinces, has been steadily progressing.

5. *Education Office*.—This is, of course, the executive of the whole department, not only embracing the management of each of the others, but including the general administration of the Common and Grammar School Laws; explanations to Councils, Superintendents, Trustees, teachers and others, on doubtful points of law and modes of proceeding; decisions on appeals and complaints; auditing school accounts; oversight of Normal and Model Schools, and Provincial Certificates for Teachers; paying and accounting for all Legislative Grants for Common and Grammar Schools, Separate Schools, and Superannuated Teachers; furnishing annotated editions of the school laws, teacher's registers, blank reports and returns for trustees, local superintendents, clerks and treasurers of municipalities, and the *Journal of Education* (besides editing it) to each Local Superintendent and School Corporation in Ontario; examination of applications from poor school sections in new townships, the apportionment and payment of special grant to them; the same in regard to Superannuated Teachers; the preparation of the general annual report, the printing and sending out upwards of 4000 copies of it to Municipal Councils, Superintendents, and School Corporations; general correspondence relating to the promotion of education; giving proper attention and explanations to many visitors from all parts of Canada, and from other countries, who wish to ascertain and witness the departmental management, and the arrangements which have been made for supplying the educational wants of the country by means of the Depositories, as well as the methods of instruction in the Normal and Model Schools.

Some portions of the work of this branch of the Department, thus summarily stated, require much discrimination and work. Such, for example, as the apportionment and payment of the various grants, after a careful scrutiny of the returns of attendance, &c., compiling the annual report from the returns of nearly 700 school reports, and a comparison of these with the accounts of 500 School Municipalities and Corporations, each of which requires examination and revision, in order to compile the Chief Superintendent's Annual Report. Where errors are apparent, the local report is returned, or a letter written requesting explanations. In auditing the school accounts, the receipts and expenditures of each Municipality must be checked, compared with the County and other Municipal Auditor's reports, and with the apportionment book, and a minute of the balance made. Where discrepancies are found, explanations are asked; where misapplications of the School Fund are detected, and where the whole of the sum required by law to be raised in a municipality is not raised, or is not accounted for, the parties concerned are duly notified, and a corresponding sum is withheld in paying the next apportionment of the grant, until the deficiencies are made up, and the expenditure of all the moneys raised duly accounted for according to law. This auditing of school accounts, though a serious task, and involving much correspondence, secures considerable sums to the School Fund, and introduces into each Municipality and School Corporation the practice of faithfully accounting for the receipt and expenditure of public moneys—an important element of public instruction, as well as of good government. To this may be added the examination and publication monthly (in abstract) of returns from the meteorological stations, established at ten selected Grammar Schools.

In regard to *Letters*, each letter received is attached to a blank endorsement, having printed on it the name of the branch of the department to which the letter belongs, lines for the number, title, or name of the writer, post-office, date of receipt, and references. It is also entered in the *Register of Letters Received*, with the summary of its contents, and numbered; and if it refers to former letters, they are obtained, and their number noted, with such memoranda as may be necessary; should it belong to the Depositories, the request is complied with, and the order is supplied immediately on receipt of the money. A copy from each draft of reply, or letter sent from the office must be made, addressed to the party concerned, and a press copy retained. The date of the reply is also entered on the back of the letter received.

The books are kept by double entry, and are balanced monthly, and detailed accounts transmitted to the Provincial Treasurer. All cash receipts (as above stated) are deposited to the credit of the Province, and all payments are made by cheques, to meet which, detailed warrants are issued by His Excellency for the amounts voted by the Legislature, as they may be required from month to month. With respect to the mode of accounting, the following is an extract from the evidence of Mr. Langton, the Auditor, before the Departmental Commission [Sessional Papers, No. 11, Vol. XXI, Session 1863].—"The Superintendents of Education send me vouchers for all their expenditure. The accounts of the Upper Canada Superintendent are very regular, and are amongst the most correct in form that come to my office."

The following books are kept:—1. Cash book; 2. Cheque Book; 3. Journal; 4. Ledger; 5. Bank Account Book; 6. Common School Apportionment Book; 7. Separate School Apportionment Book; 8. Grammar School Apportionment Book; 9. Superannuated Teachers' Register; 10. Superannuation Fund Subscription Book; 11. Pensioners' Apportionment Book; 12. Letters Received Book; 13. Letters Sent Book; 14, 15, 16. Depository and Library Sales Books (three); 17. Depository Invoice Book; 18. Depository Abstract Book; 19. Museum Invoice Book; 20. Normal School Admission Register; 21. Provincial Certificate Register; and 22. The Minute Book of the Council of Public Instruction.

It is only by this strict attention to details, and this separate and methodical arrangement of each branch of the Department, that it has been practicable to avoid confusion and embarrassment, to get through with the work undertaken, and to render the Department an approved and efficient agency for advancing the educational and social interests of the country. Each branch in the office has a head, who is responsible for the working of his branch. The whole passes under the review of the Deputy Superintendent, who refers special cases to the Chief Superintendent as they arise. Some idea may be formed of the gradual progress of the work in the Department, from the following statement of the correspondence of it since 1852:—

During the years	1852	1853	1854
Number of letters received	2996	4015	4920
Average number per week	57	77	95
Number of letters sent out	1430	1936	2581
Average number per week	27	37	50

1855	1856	1857	1858	1859	1860	1861	1862	1863	1864	1865	1866	1867
5338	5739	6294	6431	6468	7121	7215	6495	6365	6655	7263	8373	8243
102	110	121	124	125	137	138	126	122	128	139	161	159
3764	3966	3542	4627	5823	6015	5656	4955	5054	5415	5833	5186	5581
72	77	68	88	112	116	108	95	97	104	112	100	107